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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re

J. EZRA MERKIN AND BDO SEIDMAN  
SECURITIES LITIGATION  
-----X

No. 08 Civ. 10922 (DAB)

DECLARATION OF IRA G. GREEN-  
BERG IN SUPPORT OF FOREIGN  
BDO DEFENDANTS' POSITION ON  
RECONSIDERATION

STATE OF NEW YORK     )  
                              :     ss.:  
COUNTY OF NEW YORK )

IRA G. GREENBERG declares as follows:

1. I am a member of the bar of this Court and of the firm of Edwards Wildman Palmer LLP, attorneys for, among others, defendants BDO Cayman Islands (f/k/a BDO Tortuga) and BDO Limited (f/k/a BDO Binder). I make this declaration to assist the Court by placing before it certain previously filed briefs on which these defendants are relying.

2. Annexed as exhibit A is their brief in support of the motion to dismiss (Dkt. No. 69).

3. Annexed as exhibit B is their reply brief on that motion (Dkt. No. 91).

4. Annexed as exhibit C is the brief on reconsideration that we recently filed on behalf of their codefendant BDO USA, LLP (f/k/a BDO Seidman, LLP) (Dkt. No. 120).

5. I have not annexed the declarations or the exhibits appended to them in the interest of brevity. I can make them available if the Court so desires.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at New York, NY, on the 24th day of September, 2012.

  
IRA G. GREENBERG